

§ 191.54

19 CFR Ch. I (4–1–97 Edition)

the exported articles. The exporter shall retain these records for at least 3 years after payment of such claims.

(2) *Additional evidence.* The exporter-claimant shall support the drawback entry with a chronological summary of the exports and any additional evidence required by Customs officers to establish fully the identity of the exported articles and the fact of exportation. In the case where the exporter-claimant uses this procedure for merchandise the subject of same condition drawback, he shall show also that the

merchandise was exported in the same condition as when imported.

(3) *Format of chronological summary.* The chronological summary of the exports shall be in a format acceptable to the drawback office and shall contain substantially the data provided for in the following sample format:

CHRONOLOGICAL SUMMARY OF EXPORTS

Drawback entry No. ———.

Exporter/claimant ———.

Period from ——— to ———.

Date of export	Ex*COM022*porting carrier	Freight or air waybill, bill of lading, manifest No. etc. <sup>1</sup>	Marks and numbers	Description	Net quantity	Schedule B No.	Destination
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

<sup>1</sup> This number is to be used to associate the claim with exportation evidence retained by claimant.

[T.D. 83-212, 48 FR 46753, Oct. 14, 1983, as amended by T.D. 84-213, 49 FR 41186, Oct. 19, 1984]

**§ 191.54 Certified notice of exportation by mail.**

(a)(1) *Procedure.* If the merchandise on which drawback is to be claimed is exported by mail or parcel post, the exporter or his agent shall complete a notice of exportation on Customs Form 7511 in triplicate and file it with the postmaster at the place of mailing. The merchandise shall be delivered to the postmaster at the same time and mailed under his supervision.

(2) *Certification.* After the package is mailed, the postmaster shall certify one copy of the notice of exportation and return this copy and one uncertified copy to the exporter or his agent for subsequent filing with the drawback entry. The postmaster shall retain one copy as his record of the transaction.

(b) *Waiver of withdrawal.* A waiver of the right to withdraw a package from the mail shall be stamped or written on each package for export, signed by the exporter.

**§ 191.55 Exportation by the Government.**

(a) *Claim by U.S. Government.* When a department, branch, or agency of the United States Government exports products with the intention of claiming drawback, it may establish the exportation in the manner provided in § 191.52 or § 191.53. No bond shall be required when the United States Government claims drawback.

(b) *Claim by supplier.* When a supplier of merchandise to the Government or any of the parties specified in § 191.73(b) of this part claims drawback, exportation shall be established under §§ 191.52 and 191.53.

**§ 191.56 Amendment of evidence of exportation.**

At any time within the 3-year period prescribed for the completion of the drawback claim, the exporter or its agent may amend a notice of exportation or exporter's summary, provided the drawback office is satisfied that the amendment is complete and correct. A written request for amendment with supporting evidence shall be submitted to the drawback office where the drawback entry is filed

**§ 191.57 Examination of the merchandise.**

The drawback office may examine any merchandise to be exported with drawback for any reason deemed appropriate.

### Subpart F—Completion of Drawback Claims

**§ 191.61 Time for filing.**

A drawback entry and all documents necessary to complete a drawback claim, including those issued by one Customs officer to another, shall be filed or applied for, as applicable, within 3 years after the date of exportation of the articles on which drawback is claimed, except that any landing certificate required under § 191.67(d) of this part shall be filed within the time limit prescribed therein. Claims not completed within the 3-year period shall be considered abandoned. No extension will be granted unless it is established that a Customs officer was responsible for the untimely filing.

**§ 191.62 Filing procedure.**

(a) *Manufacturing drawback entry and/or certificate*—(1) *Customs Form 331*. The drawback claimant shall file with the appropriate drawback office the manufacturing drawback entry and/or certificate in duplicate on Customs Form 331, if claiming under 19 U.S.C. 1313 (a) or (b). The drawback office may require an additional copy for administrative use.

(2) *Customs Form 331—Additional uses*. The drawback claimant shall file with the appropriate drawback office the original drawback entry on Customs Form 331 in the two instances listed below. The drawback office may require an additional copy for administrative use.

(i) *Certificates of manufacture filed prior to entry*. When the drawback claimant files a certificate of manufacture prior to the filing of the entry, he shall file the entry on Customs Form 331 and refer to the certificate of manufacture in the entry by the official number instead of describing the particulars of importation and manufacture.

(ii) *Purchase of manufactured articles for exportation*. A purchaser of a completely manufactured article who exports it and claims drawback shall file an entry on Customs Form 331.

(3) *Filing in two or more drawback offices*. If the drawback entry is filed at a drawback office other than where the certificate of manufacture is on file, the drawback office where the certificate is on file, after liquidation and at the request of the person filing the certificate or to whom such merchandise was delivered, shall transmit to the drawback office where the entry is filed an extract on Customs Form 4537. The extract shall be considered an original certificate for liquidation purposes.

(4) *Two or more shipments*. One entry may cover several shipments.

(b) *Evidence of exportation*—(1) *Notice of exportation*. When the entry covers exports under § 191.52(c)(2) of this part, the claimant shall file with the entry one copy of the notice of exportation and the original or a certified copy of the supporting document. For an entry under §§ 191.52(c)(1) and 191.54, the claimant shall file with the entry one copy of the notice of exportation.

(2) *Evidence of right to drawback*. The notice of exportation shall show that the merchandise was shipped by the person filing the drawback entry, or shall be endorsed by the person in whose name the merchandise was shipped showing that the person filing the entry is authorized to claim drawback and receive payment.

(3) *Chronological summary of exports*. For exports under § 191.53 of this part, the claimant shall file with the entry one copy of the chronological summary of exports.

(c) *Multiple claimants*—(1) *Notice of Exportation*. Where more than one party claims drawback (e.g., a chemical manufactured under drawback regulations is exported in a container also manufactured under drawback regulations), each drawback claimant shall file a separate notice of exportation describing the component product to which its claim will relate. Each notice shall show the name of the claimant and bear a statement that the claim shall be limited to its respective component product. The exporter shall endorse the